


***TD 50ER - Erratum - Capital Gains: Where post-CGT land has been held for more than 12 months, is indexation available in relation to the cost of a house built for investment purposes on the land and sold within 12 months of construction?***

 This cover sheet is provided for information only. It does not form part of *TD 50ER - Erratum - Capital Gains: Where post-CGT land has been held for more than 12 months, is indexation available in relation to the cost of a house built for investment purposes on the land and sold within 12 months of construction?*

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## Erratum

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### Taxation Determination

Income tax: capital gains: where post-CGT land has been held for more than 12 months, is indexation available in relation to the cost of a house built for investment purposes on the land and sold within 12 months of construction?

This Erratum corrects the withdrawal notice to Taxation Determination TD 50W, which issued on 12 May 2010, to correct the title of the determination.

**TD 50W is corrected as follows:**

**1. Taxation Determination title**

Omit:

Income tax: capital gains: where post-CGT land has been held for more than 12 months, is indexation available in relation to the cost of a house built for investment purposes on the land and sold within 12 months of construction?’

Substitute:

Capital gains: where post-CGT land has been held for more than 12 months, is indexation available in relation to the cost of a house built for investment purposes on the land and sold within 12 months of construction?

# TD 50W

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This Erratum applies on and from 12 May 2010.

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**Commissioner of Taxation**

16 February 2011

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ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ miscellaneous